

Office of the Utah State Auditor

Local Government Entities and Governmental Nonprofits⁺

Reporting Requirements & Deadlines

For FY and CY 2016 Reports

Total Annual Revenue or Expenses Greater than \$750,000				
Date Submitted	Submitted by	Document Type	Submit to:	Deadline
		Budget – Original adopted budget	reporting.auditor.utah.gov	30 days after adoption
		Financial Audit Reporting Package: <hr/> <ul style="list-style-type: none"> Financial Statement Report <ul style="list-style-type: none"> - Independent Auditor's Report - Independent Auditor's Report on I/C and Compliance in Accordance with Government Auditing Standards (Yellow Book Report) State Compliance Audit Report: <ul style="list-style-type: none"> - Independent Auditor's Report in Accordance with "State Compliance Audit Guide" Single Audit Report (if more than \$750,000 of <u>federal</u> awards was received or expended) <ul style="list-style-type: none"> - Independent Auditor's Report on Compliance for Each Major Program and on I/C over Compliance required by OMB A-133 - Schedule of Expenditures of Federal Awards Report on Findings and Recommendations <ul style="list-style-type: none"> - Written findings and recommendations relative to all of the above audits - Management's Response 	All components are to be submitted together to: reporting.auditor.utah.gov	180 days after year end
		Financial Certification This document certifies that the audited financial statements are accurate.	Follow instructions that appear on-screen after uploading the Financial Audit Reporting Package	180 days after year end
		Utah Public Finance (Transparency) Website Submission <ul style="list-style-type: none"> Mapping of entity's operational chart of accounts to State Uniform Chart of Accounts (see http://auditor.utah.gov/publications/uniform-chart-of-accounts/) Upload to Transparency Website <ul style="list-style-type: none"> -Quarterly Revenue & Expenses -Annual Balance Sheet Data -Annual Payroll Data 	transparent.utah.gov For help, see http://finance.utah.gov/reporting/documents/01-01-02.pdf or contact Darrell Swensen in the State Division of Finance at 801-538-3059 or darrellswensen@utah.gov	<ul style="list-style-type: none"> - Quarterly Revenue & Expenses must be uploaded within 30 days after 1st, 2nd, and 3rd quarter end and as soon as possible after 4th quarter end. - Annual Balance Sheet Data must be uploaded within 180 days after year end. - Annual Payroll Data must be uploaded within 90 days after year end.
		Impact Fee Report (only applicable for entities who assess impact fees)	reporting.auditor.utah.gov	180 days after year end
		Deposit and Investment Form Required by the Utah Money Management Council	Attach form to email sent to: mmcouncil@utah.gov	January 31 <u>and</u> July 31 of each year
⁺ Governmental Nonprofits (defined) - A nonprofit corporation in which one governmental entity has the majority controlling interest. NOTE: Reports will not post to the OSA website until they have gone through a preliminary review to determine if report components are appropriate.				

Download report templates here: auditor.utah.gov/local-government-2/publications/forms-for-local-governments/

For help uploading the reports to OSA website, contact: [Kylie Cone at 801-538-1364 or \[kccone@utah.gov\]\(mailto:kccone@utah.gov\)](#)

For questions regarding completing the reports, contact: [Van Christensen at 801-538-1394 \(counties\)](#)

[Jeremy Walker at 801-538-1040 \(cities/towns\)](#)

[Ryan Roberts at 801-538-1721 \(districts and other\)](#)